

IN THE TITLE

Please amend the title to read as follows:

ACOUSTIC CODING OF AN ENHANCEMENT FRAME HAVING A SHORTER  
TIME LENGTH THAN A BASE FRAME

IN THE SPECIFICATION

Please insert the following paragraph on page 1, between lines 4 and 5:

--This application is a national phase application of international application number PCT/JP2003/010247 filed August 12, 2003, which claims priority based on JP 2002/261549 filed September 6, 2002.--